

WASHTUCNA SCHOOL DISTRICT No. 109
Adams County, Washington
September 1, 1991 Through August 31, 1993

Schedule Of Findings

1. Staff Mix Factors Should Be Accurately Reported

Our audit of the Legislative Evaluation and Accountability Program (LEAP) placement for certificated personnel disclosed occurrences of incorrect reporting of eligible credits earned and years of experience.

Our sample for testing LEAP placement was composed of three certificated personnel. Our test showed that two in fiscal year 1992 and one for fiscal year 1993 had eligible academic and in-service credits understated based on the official transcripts and approved local training documentation located in the personnel files. In all instances, the certificated employee was incorrectly reported as to the staff mix factor placement on the LEAP schedule.

Our sample also showed that one had years of experience overstated based on verification letters from other districts located in the personnel files for both fiscal years tested.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each individual's educational training and professional experience as of October 1 of each year, and assigning to them on this basis, the appropriate staff mix factor from the LEAP table. Both the table and guidelines for placement upon the table are set forth in Chapter 392-121 WAC.

WAC 392-121-270 states:

Each certificated instructional employee with a degree shall be placed on the state-wide salary allocation schedule and on LEAP Document 1 based on the employee's years of experience, highest degree level, and total eligible credits as defined in this chapter.

District officials were not aware that eligible credits or years of experience were incorrectly reported. Due to the exceptions noted, we were unable to determine whether all certificated personnel staff mix data reported to the Superintendent of Public Instruction was accurate.

We recommend the school district correct all staff mix data to reflect the correct eligible credits and years of experience for certificated employees. The district should report these corrections to the Superintendent of Public Instruction.